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WEBSTER FIRE PROTECTION DISTRICT # 5

SAREPTA FIRE DISTRICT # 5

P. O. Box 340

Sarepta, Louisiana 71071-0340

RECEIVED

LEGISLATIVE AUDITOR

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General Purpose Financial Statements  
As of and for the Year Ended June 30, 2000  
With Supplemental Information Schedules

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10-04-00

**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**WITH SUPPLEMENTAL INFORMATION SCHEDULES**

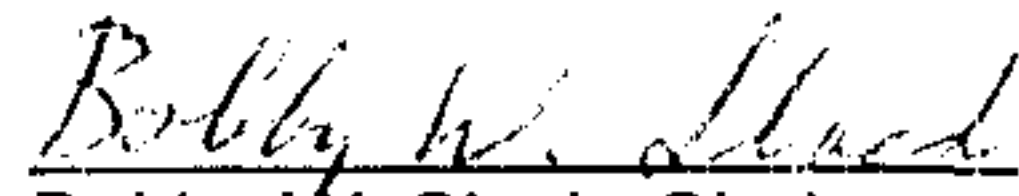
September 21, 2000

Office of Legislative Auditor  
Attention: Daniel Kyle  
1600 North Third Street  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Mr. Kyle:

In accordance with Louisiana Revised Statute 24:514, enclosed are the general-purpose financial statements, with supplemental information schedules, for the Sarepta Fire District No 5 as of and for the year ended June 30, 2000. The report includes all funds under the control and authority of the Sarepta Fire District No 5. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

  
Bobby W. Slack, Chairman

Enclosure

WEBSTER FIRE PROTECTION DISTRICT NO 5  
SAREPTA FIRE DISTRICT NO 5  
SAREPTA, LOUISIANA

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(l)(c)(i).

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AFFIDAVIT

Personally came and appeared before the undersigned authority, Bobby W, Slack, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Sarepta Fire District No 5 as of June 30, 2000, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Bobby Slack, who, duly sworn, deposes and says that the Sarepta Fire District No 5, received \$50,000 or less in revenues and other sources for the fiscal year ending June 30, 2000, and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

Bobby W. Slack  
Bobby W. Slack, Chairman

Sworn to and subscribed before me, this 31<sup>st</sup> day of September, 2000.

Katherine E. Ketchens  
Katherine E. Ketchens NOTARY PUBLIC

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Officer	Bobby W. Slack, Chairman
Address	114 Bobby Slack Road
	Sarepta, La 71071
Telephone No.	318-847-4256

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**SAREPTA FIRE DISTRICT # 5**  
**SAREPTA, WEBSTER PARISH, Louisiana**  
**AS OF JUNE 30, 2000**

**WEBSTER FIRE PROTECTION DISTRICT # 5**  
**SAREPTA, LOUISIANA**  
**Combined Balance Sheet – All Fund Types and Account Group**

	Governmental Fund type		Account Group	
	Special Revenue	Fixed Assets	Long-term Debt Only	Memorandum
<b>ASSETS</b>				
Cash and Cash equivalents	72,639	-----	-----	\$ 72,639
Buildings, equipment And Vehicles	-----	137,449	-----	137,449
	-----	-----	-----	-----
TOTAL ASSETS	72,639	137,449		\$ 210,088
	=====	=====	=====	=====
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities				
Notes Payable	-----	-----	-----	-----
Lease	-----	-----	-----	-----
Fund Balance				
Unreserved	72,639	-----	-----	72,639
Investments				
In fixed assets	-----	137,449	-----	137,449
	-----	-----	-----	-----
Total Fund Balance	72,639	137,449		\$210,088
TOTAL LIABILITIES AND FUND Balance	72,639	137,449	-----	\$210,088
	=====	=====	=====	=====

**SAREPTA FIRE DISTRICT # 5**  
**SAREPTA, WEBSTER PARISH, Louisiana**  
**AS OF JUNE 30, 2000**

**WEBSTER PARISH FIRE DISTRICT # 5**  
**SAREPTA, LOUISIANA**  
**STATEMENT OF REVUES EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVENMENTAL FUND TYPES**

<b>REVENUES:</b>	<b>ACTUAL</b>	
Ad valorem taxes	\$ 34215	
2% fire rebate	5128	
Donation	205	
Interest	1,760	
Grants		
Miscellaneous	827	
Total	<u>\$ 42125</u>	
<b>EXPENDITURES:</b>		
Accounting	900	
Fuel	1034	
Insurance	6164	
Repairs	1088	
Utilities	3214	
Office & Postage	631	
Training	30	
Fire Prevention		
Miscellaneous	31	
Equipment	5307	
Election Expense		
Dues	192	
Supplies		
Building Addition	13514	
Total	<u>\$32105</u>	
Excess (deficiency) of revenues		
Over expenditures		\$ 10030
Excess of revenues and other		
Sources over (under)		
Expenditures and other uses		\$ 10,030
FUND BALANCE BEGINNING OF YEAR	\$ 62614	
FUND BALANCE END OF YEAR	72639	\$ 10,030

**SAREPTA FIRE DISTRICT # 5**  
**SAREPTA, WEBSTER PARISH, Louisiana**  
**AS OF JUNE 30, 2000**

**COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUP**

REVENUES:	BUDGET	ACTUAL	VARIANCE
Ad valorem taxes	\$ 36000	\$ 34,215	\$ - 1785
2% fire rebate	4000	5128	1128
Donation	2,000	205	- 1795
Interest	900	1760	860
Miscellaneous	524	827	303
Grant			
Total	<u>\$ 43424</u>	<u>\$ 42135</u>	<u>\$ - 1289</u>
EXPENDITURES:			
Accounting	900	900	-0-
Fuel	800	1034	-234
Insurance	6000	6164	-164
Repairs	3000	1088	1912
Utilities	3000	3214	-214
Office & Postage	750	631	119
Training	1,350	30	1320
Fire Prevention	900		900
Miscellaneous	1,324	31	1293
Publication	100		100
Equipment	4,000	5307	-1307
Election Expense	100		100
Dues	200	192	8
Supplies	1,000		1000
Building Addition	20000	13514	6486
Total	<u>\$ 43424</u>	<u>\$ 32105</u>	<u>\$ 11319</u>
Excess (deficiency) of revenues Over expenditures			\$ 10,030
Excess of revenues and other Sources over (under) Expenditures and other uses			\$ 10,030
FUND BALANCE BEGINNING OF YEAR		\$ 62,609	
FUND BALANCE END OF YEAR		72,639	\$ 10,030

Sarepta Fire District No 5  
Sarepta, Webster Parish, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2000

1. How the political subdivision was created: A resolution was adopted by the Webster Parish Police Jury on the 4<sup>th</sup> day of August 1987 for the creating of the Sarepta Fire District.
2. The purpose of the Sarepta Fire District No 5 is to protect the property and citizens who live in the territory of the parish of Webster and to provide Mutual-aid when assistance is needed.
3. The board members consist of five members. Two members are appointed by the Town of Sarepta and two from the Webster Parish Police Jury and the fifth member is appointed by the other four members and is the chairman of the district. No compensation is given to any of the board members.
4. Geographic location and size of the political subdivision is approximately 35 sq. miles Township 22 North, Range 11 West, All of Section 1, all of Section 2, East of Bodcau, Section 11, East of Bodcau, all of Section 12, all of Section 13, Section 14, East of Bodcau, Section 23, East of Bodcau, All of Section 24, Section 26, East of Bodcau, Section 25 North and East of Bodcau, Section 36, East of Bodcau, Township 22 North, Range 10 West, all of Section 2 West of Dorcheat, all of Section 3, all of Section 4, all of Section 4, all of Section 5, all of Section 6, all of Section 7, all of Section 8, all of Section 9, Section 10 North and west of Dorcheat, Section 15, West of Dorcheat, All of Section 16 except hat small portion East of Dorcheat, All of Section 17, all of Section 18, all of Section 19, , all of Section 20, all of Section 21, Section 22, West of Dorcheat, Section 27, West of Dorcheat, all of Section 28, all of Section 29, all of Section 30, all of Section 31, all of Section 32, all of Section 33
5. The number of people served is approximately 1700 in population.
6. There are all volunteer membership.



The modified accrual basis of accounting is used by fire district revenues are recognized when they become measurable and available as net current assets and expenditures are recognized when liability occurs.

Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. Expenditures are approved to be paid by the Board at the board meetings. A budget is prepared for the district funds. During the year the district received budget comparison operations differ materially from those anticipated in the original budget.

The district property taxes are levied and collected by the parish tax collector. Property tax revenues are recognized as revenues when received. The district has a levy of 9.41 mill ad valorem tax as of June 30, 2000. Taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuring year.

Fixed assets are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund when purchased. All fixed assets are stated at historical cost or estimated cost if historical cost is not know. Donated assets are valued at the fair market value at the date of donation.

The general Fixed Assets	Total
Balance as 6-30-99	\$ 200.063
Balance as 6-30-00	\$ 210,088

No changes in the Long Term Debt as of June 30, 2000 no debts are incurred by the District.

Board of Commissioners:

Bobby Slack	Chairman
Jim Bell	Secretary
Carroll Alford	Commissioner
Horace Cox	Commissioner
Steve Schumacher	Commissioner

No compensation paid to any Board Member

At June 30, 2000, the district neither nor is aware of any claims against it.